

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017)
– Providing for waiver of late fee **FORM GSTR-1** for the tax period June 2021
onwards (or) quarter ending June, 2021 onwards – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 63

**Dated: 23-07-2021
Read the following:**

1. G.O.Ms No. 41, Revenue (CT-II) Department, Dt. 23.02.2018.
2. G.O.Ms No.54, Revenue (CT-II) Dept, Dt. 16.06.2020.
3. G.O.Ms No. 55, Revenue (CT-II) Dept, Dt. 16.06.2020.
4. G.O.Ms No. 87, Revenue (CT-II) Dept, Dt. 27.07.2020.
5. Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi, Notification No.20/2021, Central Tax Dt. 01.06.2021.
6. From the Commissioner of Commercial Taxes, Telangana Sate, Hyderabad, Ref No. A(1)/157/2017, Dt. 22-06-2021.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 23.07.2021.

NOTIFICATION

In exercise of the powers conferred by Section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification issued vide G.O. Ms. No. 41, Rev (CT-II) Dept., dt. 23-02-2018, and as amended subsequently from time to time namely:-

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: —

Table

S. No.	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

(PTO)

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2. This notification shall come into force with effect from the 1st day of June, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER